(*b*) if so, when ;

(*c*) whether the treasury has been opened ; and

(*d*) if not why the delay ?

Mr. C. P. Gopala Panicker : (*a*) Yes.

(*b*) 23-1-1121.

(*c*) No.

(*d*) The delay is due to the difficulty in providing accommodation for the additional staff. An estimate for converting a portion of the verandha into a room has been sanctioned and the Chief Engineer has been requested to arrange for the completion of the work as early as practicable.

Markets in Kunnathur taluk.

192. ***Mr. M. K. Velu Pillai** (*Quilon* cum *Kunnathur*) : Will the Government be pleased to state :

(*a*) whether they have received a scheme for the improvement of the markets in Kunnathur taluk ; and

(*b*) if the answer is in the affirmative, whether any action has been taken to improve any of the markets ?

Mr. C. P. Gopala Panicker : (*a*) Yes.

(*b*) Yes. Provision has been made in the Budget for 1122 for the improvements of the Sasthamcotta and Paracode Markets in the Kunnathur taluk.

Food for Prisoners.

193. ***Mr. K. C. Chandy** (*Thodupuzha* cum *Meenachil*) : Will the Government be pleased to state :

(*a*) whether the inmates of the Central Prison are now given the food of the quantity and quality prescribed by the Prison Rules ;

(*b*) if not, what is the reduction effected and what quantity of food is now given per day to each of the prisoners in A, B and C classes ; and

(*c*) whether they have made any arrangements for any periodical inquiry regarding the conditions including the food for inmates ?

Mr. C. P. Gopala Panicker : (*a*) No. Reduction in rice and alteration in other food materials have had to be made owing to the introduction of rationing in the State.

(*b*) A statement furnishing the information is placed on the Secretary's table.

(*c*) Yes.

Agriculturul Income Tax.

194. ***Mr. N. Narayana Kurup :** Will the Government be pleased to state :

(*a*) what is the total number of assessment on agricultural income in 1119, 1120 and 1121 respectively in the taluks

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[Mr. N. Narayana Kurup.]

of Shertallai, Ambalapuzha aud Kartikapalli under the jurisdiction of the Collector at Alleppey ;

(*b*) the number of appeals preferred in each year on the assessment of the Collector in the above mentioned taluks till 31-11-1121 ; and

(*c*) the number of appeals allowed ?

Mr. A. Gunamony (*Commissioner of Income Tax*) : (*a*) Total number of assessment on agricultural income in the taluk ; of

	Shertallai.	Ambalapuzha.	Kartikapalli.
1119	60	24	18
1120	62	131	22
1121	114	254	95

(*b*) The number of appeals preferred on the assessment till 31-11-1121 in the taluk of.

	Shertallai.	Ambalapuzha.	Kartikapalli.
1119	11	2	2
1120	18	35	15
1121	6	20	6

(*c*) The number of appeals allowed.

	Shertallai.	Ambalapuzha.	Kartikapalli.
1119	Nil.	Nil.	Nil.
1120	16	3	2
1121	6	4	3

Mr. N. Narayana Kurup: May I know from the honourable member whether from the appeals allowed from Shertallai and Karthikapalli in 1121, the assessment was made on a wrong basis ?

Mr. A. Gunamony : Not exactly. Many aspects are considered : Some appeals are modified and some are remanded. and so it is not correct to say that the assessment in all cases was wrongly made.

Mr. N. Narayana Kurup: May I know from the honourable member that it is irresistibly clear from the facts and figures given here that at Shertallai, six appeals were preferred, and all the six were allowed ?

Mr. A. Gunamony : I may refer the honourable member to the Administration Reports for last year which shows that most of these cases were remanded.

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